



## INSTRUCTIONS FOR FILING CLAIM FOR PROPERTY TAX EXEMPTION UNDER THE CEMETERY EXEMPTION PROVISIONS

### FILING OF CLAIM

Claims for the cemetery exemption must be signed and filed **with the county Assessor**.

An officer or duly authorized representative of the organization owning the property must sign the claim.

The Assessor will supply claim forms. Additional Sections A and B or complete sets will be mailed upon request.

### Time For Filing

To receive the full exemption the claim must be filed each year on or before February 15. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250.

### PREPARATION OF CLAIM

All claimants must execute the claim and, except where an exemption is being claimed for inactive cemetery property, provide the property information requested in Section A. Only claimants organized for profit need complete Section B. **All questions must be answered.** If you do not answer all the questions, your claim may be denied. Leave no blanks; use “no,” “none,” or “not applicable” where needed.

If the entire property is not qualified, a partial exemption will be granted for any portion which satisfies the requirements.

### Line 4, Fiscal Year

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2004 would enter “2004-2005” on line four of the claim; a “2003-2004” entry on a claim filed in February 2004 would signify that a late claim was being filed for the preceding fiscal year.

### Lines 5 and 6

Check the appropriate box to indicate whether or not the owner is organized or operates for profit. If organized as a nonprofit corporation, enter the date(s) of incorporation and any amendments to the articles of incorporation on line 6.

A nonprofit organization filing for the first time **must** attach a certified copy of the Articles of Incorporation or comparable instrument for unincorporated organizations, together with all amendments and revisions thereto. After the first filing, only subsequent amendments or revisions to the articles or comparable instrument need be submitted with each claim. Approval of your claim for cemetery exemption cannot be given if proper documentation is not on file in the Assessor’s Office.

### Line 8

Check the appropriate box and enter the Assessor’s parcel number or legal description when required. If necessary, use the back of the claim for lengthy legal descriptions or attach an additional sheet. **This completes the claim only for organizations claiming a total exemption of an inactive cemetery property**, in which no portion is being leased, rented, or held for sale by the claimant. Claims for all other properties must include Section A.

### SECTION A: INFORMATION CONCERNING THE PROPERTY

Except as indicated in the preceding paragraph, Section A is to be completed by both profit-making and nonprofit cemetery organizations. A separate Section A must be completed and filed for each property for which total or partial exemption is sought. The information furnished must be restricted to the particular property. Give the exact name of the organization, address of the property, and the county of location.

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which an exemption is sought even though there may be several improvements and separate buildings thereon. All personal property for which an exemption is sought should be listed. If more than one Section A is filed, each Section A should be numbered for convenient reference.

- Line 1.** List each parcel on which a portion of the operating cemetery is located. Enter the Assessor's parcel number(s) or legal description(s) in line 1A. Use additional sheets if necessary. Line 1B: Indicate the total area (in acres) of all parcels shown in line 1A. Line 1C: If the owner has recorded a "Declaration of Intention" or "Declaration of Dedication" of the property for which the exemption is claimed, or if cemetery zoning or a special use permit was granted for the property, check the appropriate box(es) and enter the corresponding date(s) or recorder's reference(s). If dedication and zoning are not required, check the corresponding box and explain.
- Line 2.** Check the appropriate boxes to identify the owner and operator of the property and the classifications of property for which total or partial exemption is sought. If an organization or individual other than the claimant owns or operates the property, identify the organization or individual in the space provided.
- Line 3A.** If any portion of the property is rented, leased, or being used or operated by some other person or organization, copies of their leases or agreements must be submitted. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes.
- Line 3B.** If the answer is yes, attach a list that includes the name and address of the owner and the quantity and description of the property.
- Line 4.** Designate the exact acreage for each use. Report one combined figure for all building sites other than mausoleums and columbariums, which must be shown separately. Report appurtenant walkways, gardens, and parking lots separately. Line 4B: Show all other uses of the property not listed in line 4A and the acreages devoted to such uses (e.g., 20 acres — orange grove). The total of the acreages reported in lines 4A and 4B must equal the total acres shown in line 1B.
- Line 5.** List all buildings and other improvements on the land, such as mausoleums, columbariums, chapels, corporation yard improvements, irrigation systems, mortuaries, and crematoriums (do not include landscaping). List separately any improvements used partially for exempt purposes and partially for taxable purposes. Use additional sheets if necessary. Column 5A: List the principal use of each. Column 5B: List all other uses of specific buildings and improvements. Enter "none" if there is no other use.
- Line 6 .** List all personal property for which an exemption is sought. Group items into broad categories such as cemetery maintenance tools and equipment, grave digging equipment, and office furniture. List separately any personal property used partially for exempt purposes and partially for taxable purposes. Column 6A: Indicate the principal use of the property (e.g., maintaining cemetery grounds). Column 6B: List any other uses (e.g., farming). Enter "none" if there is no other use. Leased personal property should be listed in the answer to line 3B.

## **SECTION B: INVENTORY OF UNSOLD BURIAL SITES AND CRYPTS**

Section B must be completed by all profit-making organizations (any claimant answering "yes" to question 5) seeking the cemetery exemption. List the owner's inventory of unsold burial sites and crypts as of 12:01 a.m., January 1. Include those acquired by the owner through trades or defaulted contracts as unsold.

- Line 7.** Report cemetery plots in terms of acreage devoted to such use. Land developed as burial sites, which are either in use or being offered for both at-need and pre-need sales, is to be reported separately from land designated and offered only for pre-need sales. Show (1) the total acreage, (2) the acreage sold, and (3) the unsold acreage for each category. In line 7A report "developed" plots located in operating units of the cemetery in which burial activity takes place. Limit acreage shown in line 7B to plots in operating units of the cemetery which remain undeveloped or in a semi-developed state and in which no burial activity takes place. The total of the acreage reported in lines 7A and 7B should equal the total acreage on the first entry under line 4A.
- Line 8.** In lines 8A and 8B, show (1) the total number of crypts or niches, (2) the number sold, and (3) the inventory on hand. Do not report preconstruction sales if construction had not commenced prior to the lien date.

## **ADDITIONAL INFORMATION**

Upon request, the owner and the operator must furnish additional information to the Assessor. The Assessor may institute an audit or verification of the operations of the claimant.



RICK AUERBACH  
ASSESSOR

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Si desea ayuda en Español, llame al número 213.974.3211

**20 CEMETERY EXEMPTION**  
**CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 3(g)**  
**OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND**  
**SECTIONS 204 AND 256.5 OF THE REVENUE AND TAXATION CODE**

*(See also Sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)*

**To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.**

*(Carefully read and follow the accompanying instructions before preparing affidavit.)*

- \_\_\_\_\_ states:  
*(name of person making claim)*
1. He/She is \_\_\_\_\_  
*(title, such as president, etc.)*
2. of the \_\_\_\_\_,  
*(corporate name from articles if incorporated)*
3. the address of which is \_\_\_\_\_;  
*(give complete address including zip code)*
4. that this claim for cemetery exemption is made on behalf of this organization for the 20 \_\_\_\_– 20 \_\_\_\_ fiscal year
5. that the owner is organized (or operates) for profit: ☐ Yes ☐ No
6. that the owner was incorporated as a non-profit corporation on \_\_\_\_\_;  
*(if applicable, enter dates of incorporation and amendments)*
7. that to the extent described on the attached statements and documents:
- a. the property is used or held exclusively for the burial or other permanent deposit of the human dead or for the care, maintenance, or upkeep of such property or such dead; and
  - b. the property is not used or held for profit;
8. that: *(check only one box unless claim covers both inactive and active cemeteries)*
- a. ☐ Exemption is claimed for the following described **inactive** property which constitutes and is used exclusively as a cemetery, no portion of which is being leased, rented, or held for sale by the claimant *(enter the Assessor's parcel number or legal description)*: \_\_\_\_\_
- \_\_\_\_\_
- If box 8a is checked and exemption is not claimed for other properties, Sections A and B need not be completed.**
- b. ☐ Exemption is claimed for the cemetery properties described on the attached property information section(s).

FOR ASSESSOR'S USE ONLY
Received by _____ <i>(Assessor's designee)</i>
of _____ <i>(county or city)</i>
on _____ <i>(date)</i>
Number of Section A in claim _____

**Whom should we contact during normal business hours for additional information?**

NAME
ADDRESS <i>(street, city, state, zip code)</i>
DAYTIME PHONE NUMBER

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.*

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

**THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.**

## SECTION A OF CLAIM FOR CEMETERY EXEMPTION

(Claimants must complete separate copies of this section for each property for which exemption is sought.  
Please read instructions before completing.)

Information for Property No. \_\_\_\_\_

NAME OF ORGANIZATION \_\_\_\_\_

ADDRESS OF THIS PROPERTY \_\_\_\_\_

COUNTY \_\_\_\_\_

### 1. PROPERTY DESCRIPTION

**1A. Description:** Assessor's parcel number or legal description

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**1B. Area:** \_\_\_\_\_ Total Acres

### 1C. Dedication and Zoning:

Declaration of Dedication

☐ Recorded: \_\_\_\_\_

Declaration of Intention

☐ Recorded: \_\_\_\_\_

Zoning or Cemetery Use Permit

☐ Granted on \_\_\_\_\_

Dedication or zoning not required

☐ because \_\_\_\_\_

### 2. Owner and operator (carefully check applicable boxes):

Claimant is: ☐ owner and operator ☐ owner only ☐ operator only of the cemetery and claims exemption on the ☐ land ☐ buildings and other improvements ☐ and personal property listed herein. List the name of any organization which owns or operates the property other than the claimant: \_\_\_\_\_

### 3A. Leased or rented to others:

Is any portion of the property described above rented, leased, or being used or operated by some other person or organization?

☐ Yes ☐ No If **yes**, describe that portion and its use, and attach a copy of the lease (rental) agreement: \_\_\_\_\_

\_\_\_\_\_ To your knowledge,

are any plots, niches, or crypts within the property being held for profit by others? ☐ Yes ☐ No

**3B.** Is any equipment or other property at this location being leased, rented, or consigned from someone else? ☐ Yes ☐ No

If **yes**, so state and attach a list that includes the name and address of the owner and the quantity and description of the property.

Property so listed is not subject to the exemption and will be assessed by the Assessor if owned by a taxable entity.

### 4. LAND USE

#### 4A. Cemetery and related uses:

\_\_\_\_\_ acres — burial sites in use or offered for sale

\_\_\_\_\_ acres — walkways and garden areas

\_\_\_\_\_ acres — developed roads and parking areas

\_\_\_\_\_ acres — mausoleum and columbarium sites

\_\_\_\_\_ acres — used for other building sites

\_\_\_\_\_ acres — all other cemetery uses

#### 4B. Noncemetery uses (show all uses of the property not listed in 4A):

\_\_\_\_\_ acres — used for other purposes — \_\_\_\_\_

\_\_\_\_\_ acres — not developed (unused)

\_\_\_\_\_ Total acres of parcel

**NOTE:** Total of 4A and 4B must equal total area reported in 1B.

### 5. Buildings and Improvements

Building No. or Name	5A. Principal Use	5B. Other Use or Uses:
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

### 6. Personal Property

Description	6A. Principal Use	6B. Other Use or Uses:
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____



## SECTION B OF CLAIM FOR CEMETERY EXEMPTION

*(This section must be completed by profit making organizations.  
Nonprofit claimants need not answer the following questions.)*

### INVENTORY OF UNSOLD BURIAL SITES AND CRYPTS

(Please read instructions before completing.)

7. Cemetery Plots:	TOTAL ACRES	ACRES SOLD	UNSOLD INVENTORY
7A. Developed burial sites	<hr/>	<hr/>	<hr/>
7B. Offered for pre-need sales only	<hr/>	<hr/>	<hr/>

8. Crypts and Niches: *(Do not include preconstruction sales of crypts or niches if construction had not commenced prior to the lien date.)*

8A. Mausoleums	TOTAL NUMBER	NUMBER SOLD	UNSOLD INVENTORY
Indoor Crypts (spaces)	<hr/>	<hr/>	<hr/>
Outdoor Crypts (spaces)	<hr/>	<hr/>	<hr/>
Niches	<hr/>	<hr/>	<hr/>
8B. Columbariums			
Niches	<hr/>	<hr/>	<hr/>

## SECTION B OF CLAIM FOR CEMETERY EXEMPTION

### Alternate Question 8

**8. Crypts and Niches:** in lines 8A and 8B below, show: (1) the total cubic feet of crypts or niches, (2) the cubic feet of sold, and (3) the inventory on hand (cubic feet unsold). *Do not report preconstruction sales if construction had not commenced prior to the lien date.*

8A. Mausoleums	TOTAL CU. FEET	CU. FEET SOLD	UNSOLD INVENTORY
Indoor Crypts (spaces)	<hr/>	<hr/>	<hr/>
Outdoor Crypts (spaces)	<hr/>	<hr/>	<hr/>
Niches	<hr/>	<hr/>	<hr/>
8B. Columbariums			
Niches	<hr/>	<hr/>	<hr/>